

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION  
AGENCY, INC.  
Jonesboro, Louisiana**

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION  
As of And for The Year Ended June 30, 2010**

**BY**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/23/11

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION  
AGENCY, INC.  
JONESBORO, LOUISIANA**

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION  
As of And for The Year Ended June 30, 2010**

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**Jonesboro, Louisiana**

**Financial Statements  
and Independent Auditor's Report  
with Supplemental Information  
As of and for the Year Ended June 30, 2010**

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**ROSIE D. HARPER**

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### **Independent Auditor's Report**

To the Board of Directors  
Pine Belt Multi-Purpose Community  
Action Agency, Inc  
Jonesboro, Louisiana

I have audited the accompanying statements of the financial position of the Pine Belt Multi-Purpose Community Action Agency, Inc. as of June 30, 2010 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Pine Belt Multi-Purpose Community Action Agency, Inc.'s management. My responsibility is to express an opinion on these statements based on my audit.

I conducted the audit in accordance with generally accepted auditing standard generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe my audit provides a reasonable basis to my opinion.

In my opinion, the financial statements referred to the above present fairly, in all material respects, the financial position of the Pine Belt Multi-Purpose Community Action Agency, Inc. as of June 30, 2010 and the changes in its net assets and its cash flow for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated December 31, 2010 on my consideration of the Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting and out tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of my testing of my internal control over financial reporting and compliance and my results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report considering the results of my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of the Pine Belt Multi-Purpose Community Action Agency, Inc. taken as a whole. The accompanying schedule of expenditures of the federal awards I presented for the purpose of additional analysis as required by U. S.

**Pine Belt Multi-Purpose Community Action Agency, Inc.  
Independent Auditor's Report (Continued)**

Office of Management and Budget Circular A-133, Audits of the States, Local Governments, and Non-profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying supplemental combining schedules, listed as supplemental information schedules Prepared For Grant and Contract Analysis" shown on pages 29 through 38 in the table of content, are presented for the purpose of providing various funding sources of the Pine Belt Multi-Purpose Community Action Agency, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of the Pine Belt Multi-Purpose Community Action Agency, Inc., and certain schedules are for periods other than the accounting principles. Accordingly, these schedules are not presented in accordance with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion; they are fairly stated on the basis of accounting practices prescribed by the funding sources.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
December 31, 2010

## **FINANCIAL STATEMENTS**

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Statement of Financial Position**  
**For the Year Ended**  
**June 30, 2010**

**Assets**

Cash and Cash Equivalents	\$ 99,444
Grant Receivable	313,915
Other Receivable	3,659
Property, Plant & Equipment (Net, Note F)	<u>418,282</u>
Total Assets	<u><u>835,300</u></u>

**Liabilities and Net Assets****Liabilities:**

Accrued Liabilities	178,960
Refundable Advance	31,952
Line of Credit	<u>47,943</u>
Total Liabilities	<u><u>258,855</u></u>

**Net Assets:****Unrestricted:**

Investment in Fixed Assets	418,282
Operating	<u>(152,564)</u>
Total Unrestricted	265,718

Temporarily Restricted:	310,727
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Total Net Assets	<u><u>576,445</u></u>
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Total Liabilities and Net Assets	<u><u>\$ 835,300</u></u>
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See Accompanying Auditor's Report and Notes to Financial Statements.

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

## Statement of Activities

For the Year Ended

June 30, 2010

**UNRESTRICTED NET ASSETS****Support**

Donation (Police Juries)	\$ 22,000
Inkind Contributions	673,128
Interest	271
Other Revenues	50,977
Total Other Support	<u>746,376</u>

TOTAL UNRESTRICTED SUPPORT	<u>746,376</u>
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**Net Assets Released from Restrictions**

Restrictions Satisfied by Payments	<u>4,894,357</u>
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TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	<u>5,640,733</u>
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**Expenses**

Program Expenses	4,699,028
General and Administrative Expenses	278,257
Total Expenses	<u>4,977,285</u>
Change in Unrestricted Net Assets	<u>663,448</u>

**TEMPORARILY RESTRICTED NET ASSETS**

Grants	
Federal	4,248,668
Commodities	19,417
Other Grants	<u>66,244</u>
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	<u>(4,894,357)</u>
Change in Temporarily Restricted Net Assets	<u>(560,028)</u>
Change in Net Assets	103,420
Net Assets as of Beginning of Year	<u>473,025</u>
Net Assets as of End of Year	<u>\$ 576,445</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Statement of Cash Flows  
For the Year Ended  
June 30, 2010

<b>Operating Activities</b>	<u><b>All Funds</b></u>
Change in Net Assets	\$ 103,420
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by Operating Activities:	
Provision for Depreciation	134,078
Increase in Grants Receivable	(271,078)
Decrease in Accounts Payable/Accrued Liabilities	<u>(43,150)</u>
 Total Adjustments	 <u>(180,150)</u>
 Net Cash Used by Operating Activities	 <u>(76,730)</u>
 Net Decrease in Cash and Cash Equivalents	 <u>(76,730)</u>
 Cash and Cash Equivalents as of Beginning of Year	 176,174
Cash and Cash Equivalents as of The End of Year	<u><u>\$ 99,444</u></u>
 <b>Supplemental Information:</b>	
Interest Paid	<u><u>\$ 4,231</u></u>

See Accompanying Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Statement of Functional Expenses  
For the Year Ended  
June 30, 2010

		Support Services		
	Program Services	General and Administrative	Total Support Services	Total Expenses
<b>Personnel Costs</b>				
Salaries and Wages	\$ 2,373,976	\$ 87,652	\$ 87,652	\$ 2,461,628
Payroll Taxes and Other Fringe Benefits	361,830	12,633	12,633	374,463
<b>Total Personnel Costs</b>	<u>2,735,806</u>	<u>100,285</u>	<u>100,285</u>	<u>2,836,091</u>
<b>Other Expenses</b>				
Client and Assistance Payments	152,209	838	838	153,047
Depreciation	133,142	936	936	134,078
Direct Activity Expense	221,571	-	-	221,571
Equipment and Maintenance	57,884	18,553	18,553	76,437
Food and Related Supplies	253,654	-	-	253,654
Inkind-Facilities/Volunteers	600,620	-	-	600,620
Insurance	1,724	-	-	1,724
Interest	-	4,231	4,231	4,231
Miscellaneous	22,455	16,155	16,155	38,610
Occupancy	16,810	18,875	18,875	35,685
Other General and Administrative Expenses	-	22,272	22,272	22,272
Other Program Service	154,785	-	-	154,785
Professional Services	21,083	1,489	1,489	22,572
Program Activities	110,910	-	-	110,910
Program Administrative Expense Reimbursement	18,824	-	-	18,824
Supplies and Postage	10,572	12,529	12,529	23,101
Telephone	36,879	5,992	5,992	42,871
Travel	31,291	76,102	76,102	107,393
Vehicle Operation	118,809	-	-	118,809
<b>Total Other Expenses</b>	<u>1,963,222</u>	<u>177,972</u>	<u>177,972</u>	<u>2,141,194</u>
<b>Total Functional Expenses</b>	<u>\$ 4,699,028</u>	<u>\$ 278,257</u>	<u>\$ 278,257</u>	<u>\$ 4,977,285</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Jonesboro, Louisiana**

**Notes to Financial Statements**  
**As of and For the Year Ended June 30, 2010**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt) is a private nonprofit corporation incorporated under the law of the State of Louisiana. Pine Belt is governed by a board of Directors composed of members from Jackson, Bienville, Morehouse, Red River, Sabine and Winn Parishes which are parishes that Pine Belt serves. Pine Belt operates as a community action agency administering various federal and states funded programs designed to provide assistance to the poor and disadvantaged in these parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by Pine Belt:

**Head Start Program (65%)** - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by the federal funds from U.S.D.A. Department of Health and Human Services.

**Child and Adult Care Food Program (7%)**-Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

**Community Service Block Grant (15%)** - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

**Step and Other Transportation (3%)**-Provides transportation services to eligible participants. Funding is provided by federal and state funds from Louisiana Department of Social Services, transportation fares, and miscellaneous revenues.

**Emergency Food and Shelter (1%)** - Provides emergency food and shelter in areas of high need through-out the community to persons based upon their unemployment or poverty status. Funding is provided by the federal FEMA funds passed through a local governing board.

**Section 8 Housing Assistance Programs (3%)**-Provides a housing subsidy program funded by the United States Department and Urban Development. Pine Belt has entered into a contract to administer the program for Jackson Parish in Louisiana. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rent they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's at required contribution toward the rent.

**Summer Food Service Programs (4%)**-Provides a food service program for needy children during summer months when area schools are closed for the summer. Funding is provided by the federal funds passed through the Louisiana Department of Education.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**General Assistance (1%)** - Accounts for other incidental programs and miscellaneous administrative activities and other general operations of the agency that are not charged to a specific fund. Revenue consists of miscellaneous receipts collected during the year.

**Basis of Presentation**

For the period ending June 30, 2010, the Organization followed provisions of Statement of Financial Accounting Standards No. 117, Financial Statements of Not-for-Profit Organizations. Statement No. 117 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general-purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows.

**Income Tax Status**

Pine Belt is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c) (3) of Internal Revenue Code. However, income from certain activities not directly related to Pine Belt's tax-exempt purpose would be subject to taxation as unrelated business income. Pine Belt had no such income for this audit period.

**Public Support and Revenue**

In order to comply with restrictions, which donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of state and private grants, fundraising, and contributions. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets over which the Board of Directors has discretionary control have been included in the General Fund.

**Depreciation**

The Organization follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$5,000. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and improvements	30 years
Furniture and equipment	7 years

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On June 30, 2010, the Organization had cash totaling \$99,444 as follows:

Unrestricted	\$ 1,004
Temporarily Restricted	98,440
Total Cash	<u>\$ 99,444</u>

**Total Columns**

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NOTE B. OPERATING LEASE**

Pine Belt leases certain building and equipment under operating leases. Some leases contain renewal options for periods ranging from one to five years. The rental costs on the buildings and equipment for the year ended June 30, 2010, was \$ 35,589 and \$13,467, respectively. Future minimum lease payments under leases that have remaining terms in excess of one year as of June 30, 2010, are:

<u>Fiscal Year</u>	<u>Buildings</u>	<u>Equipment</u>
2011	\$ 38,100	\$ 14,514
2012	38,100	14,514
2013	38,100	14,514
	<u>\$ 114,300</u>	<u>\$ 43,542</u>

**NOTE C. GRANT RECEIVABLES**

At June 30, 2010, the Organization had grant receivables as follows:

U. S. Department of Health and Human Services (Head Start)	\$ 22,889
Louisiana Department of Social Service/Office of Family Support- Strategies to Empower People STEP	2,955
U. S. Department of Health and Human Services (CSBG)	45,000
U. S. Department of Health and Human Services (CSBG-ARRA)	200,000
U. S. Department of Agriculture Summer Food Service Program	43,071
Total	<u>\$ 313,915</u>

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE D. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE E. COMPENSATED ABSENCES**

Compensated absences are absences for which employees will be paid, such as vacation, and or sick leave. The Organization has a formal policy for accumulation and vesting of vacation, annual leave, and sick leave which is based on the length of service. The days that are granted are included in annual salaries. Employees may accrue vacation leave up to 144 hours. Upon an employee's separation of employment, earned and /or accrued leave will be paid up to maximum of 80 hours. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment. For the year ended June 30, 2010, the total amount for accumulated days for compensated absences was \$24,712.

**NOTE F. PROPERTY, PLANT AND EQUIPMENT**

Property and Equipment consists of the following at June 30, 2010:

	Estimated Depreciable life	Purchased With Federal Funds	Purchased With Non- Federal Funds	Total
Buildings	20-30 Years	\$ 208,789	\$ -	\$ 208,789
Furniture and Equipment	5-7 Years	524,295	48,851	573,146
Vehicles	5 Years	787,848	103,008	890,856
Land and Site Improvements		84,215	20,000	104,215
Accumulated Depreciation		(1,209,344)	(149,380)	(1,358,724)
Net investment in property and equipment		\$ -	\$ 22,479	\$ 418,282

Deprecation for the year ended June 30, 2010 is \$1,358,724.

Land and site improvements include a lot valued at \$20,000 donated to Pine Belt by the Town of Jonesboro in December, 2001 for the providing of Head Start or other educational services. The donation deed stipulates that if Pine Belt ceases to use the property as a Head Start or other educational facility for a period of six months, the property is to immediately revert back to the donor. The Department of Health and Human Services provided funding for the site improvement and construction of the building located on the property.

**NOTE G. ACCRUED LIABILITIES**

At June 30, 2010, the Organization had accrued liabilities totaling \$178,960 consisting of the following:

Accounts Payable	\$ 148,225
Payroll Liabilities	30,735
Total	<u>\$ 178,960</u>

The Organization maintains a line of credit with Hodge Bank and Trust Company for the purpose of meeting short-term cash flow needs. The loans are short-term with an average interest rate of 8.5 %. As

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE G. ACCRUED LIABILITIES (Continued)**

of June 30, 2010, the line of credit had an available balance of \$17,057, with an outstanding balance of \$47,943.

Interest expense paid on debt for the year ended June 30, 2010 was \$4,231.

**NOTE H. BUDGET PRACTICES**

The Organization prepares an annual budget that is approved by the Board of Directors. As a result, "budget to actual" comparative statements are presented as supplemental information.

**NOTE I. INTERFUND RECEIVABLES AND PAYABLES**

The Organization had the following balances in its interfund accounts for the period ended June 30, 2010:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Unrestricted	\$ 222,792	\$ 8,564
Restricted Funds:		
Head Start-ARRA	-	168
Community Services Block Grant	6,991	-
Transportation Program	-	222,625
Emergency Food and Shelter	308	-
Summer Food Service	1,266	-
	<u>\$ 231,357</u>	<u>\$ 231,357</u>

**NOTE J. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject Pine Belt to concentrations of credit consist principally of temporary cash investments and grants receivables. Concentrations of credit risk with respect to grant receivables are limited as a result of these amounts being due from governmental agencies under contractual terms. As of June 30, 2010, Pine Belt had no significant concentration of credit risk in relation to grant receivables.

Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2010, total cash balances held at the financial institutions was \$99,444. At various times during the year the cash balances exceeded the amount of \$250,000, which was secured by the FDIC. At those times, the remaining balance was secured by a collateralization agreement with the financial institution.

**NOTE K. REFUNDABLE ADVANCES**

Pine Belt records federal funds received in excess of expenditures as a refundable advance until they are expended for the purpose of the contract or until the funds are returned to the appropriate funding source.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE L. UNRESTRICTED OPERATING NET ASSETS**

As of June 30, 2010, the unrestricted operating net assets consisted of the following programs:

Transportation Services	\$ (237,794)
Head Start	404,711
Community Service	11,092
General Services	87,709
Total	<u>\$ 265,718</u>

**NOTE M. TEMPORARILY RESTRICTED NET ASSETS**

As of June 30, 2010, the unrestricted designated net consisted of the following programs:

Child Nutrition Services	\$ 48,184
CSBG and CSBG-ARRA	194,696
Emergency Services	3,828
Housing	(5,841)
Summer Food	63,492
Transportation Services	6,368
Total	<u>\$ 310,727</u>

These funds are designated to be used for the operations of these programs.

**NOTE N. COMMODITIES DISTRIBUTION**

The value of the commodities distributed was approximately \$19,417 during July 1, 2009 thru June 30 2010. The value of the commodities distributed is not reflected in the accompanying financial statements.

**NOTE O. CONTRACTUAL REVENUE – GRANTS**

During the year ended June 30, 2010, Pine Belt received contractual revenue from federal and state grants in the amount of \$4,268,085. The continual existence of these funds is based on annual contract renewals with various funding sources.

**NOTE P. RETIREMENT OBLIGATIONS**

In December, 2001 Pine Belt began participating in a 403 B deferred compensation program whereby an amount up to 6% of the salary of eligible employees is contributed to the program. The amount contributed for the year ended June 30, 2010 was \$63,749.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE O. PARTNERSHIP INVESTMENT**

Pine Belt is a member in the following limited partnership:

Pine Belt serves as the Managing General Partner for Sabine Housing 1994 Partners, a Louisiana Partnership in Commendam, organized and operated for the construction, ownership and management of a forty unit apartment complex in Many, Louisiana known as Williams E. Ruffin Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Northwood Apartments Partnership, a Louisiana Partnership in Commendam, organized and operated for the construction, ownership and management of a forty unit apartment complex in Bastrop, Louisiana, known as Northwood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Maplewood Apartments Partnership, a Louisiana Partnership in Commendam, organized and operated for the construction, ownership and management of a forty unit apartment complex in Winnfield, Louisiana, known as Maplewood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Bienville Partnership a Louisiana Partnership organized and operated for the purchase, remodeling and ownership and management of a thirty-two unit apartment complex in Ringgold, Louisiana, known as Bienville Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Many Partnership organized and operated for the purchase, remodeling and ownership and management of a thirty-two unit apartment complex in Many, Louisiana, known as Many Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Timbers Apartments II Partnership organized and operated for the purchase, remodeling and ownership and management of a forty-eight unit apartment complex in Many, Louisiana, known as Timbers Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Jackson Square Apartments, II Partnership organized and operated for the purchase, remodeling and ownership management of a thirty-two unit apartment complex in Jonesboro, Louisiana, known as Jackson Square Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Riverwood Apartments Partnership organized and operated for the purchase, remodeling and ownership management of a forty-eight

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE Q. PARTNERSHIP INVESTMENT (Continued)**

unit apartment complex in Coushatta, Louisiana, known as Riverwood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Rockwood Apartments II Partnership organized and operated for the purchase, remodeling and ownership management of a thirty-two unit apartment complex in Winnfield, Louisiana, known as Rockwood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Many Senior Apartments, ALPIC organized and operated for the purchase, remodeling and ownership management of a thirty-two unit apartment complex in Many, Louisiana, known as Many Senior Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Coushatta Senior Apartments, ALPIC organized and operated for the purchase, remodeling and ownership management of a thirty-two unit apartment complex in Coushatta, Louisiana, known as Coushatta Senior Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Shady Lane Senior Apartments, ALPIC organized and operated for the purchase, remodeling and ownership management of a thirty-two unit apartment complex in Winnfield, Louisiana, known as Shady Lane Senior Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt received a management fee from these partnerships for being the Managing General Partner in the amount of \$16,935 for the period ending June 30, 2010.

**NOTE R. PAYROLL TAXES**

The Organization incurred penalties, interest and past due tax liabilities in prior fiscal years. The Organization is pursuing an offer and compromise to settle the tax liabilities with the Internal Revenue Service. Management projects to resolve this tax matter during the fiscal year ended June 30, 2011.



**ROSIE D. HARPER**

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**Report on Internal Control Over Financial Reporting And On Compliance and Other  
Matters Based on an Audit Of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

To the Board of Directors  
Pine Belt Multi-Purpose Community Action  
Agency, Inc  
Jonesboro, Louisiana

I have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued my report thereon dated December 31, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing my audit, I considered Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

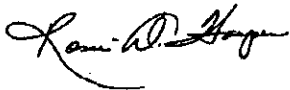
My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

**Pine Belt Multi-Purpose Community Action Agency, Inc.  
Report on Internal Control Over Financial Reporting And On Compliance and Other  
Matters Based on an Audit Of Financial Statements Performed in Accordance With  
*Government Auditing Standards* (Continued)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pine Belt Multi-Purpose Community Action Agency, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
December 31, 2010



**ROSIE D. HARPER**

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**Report on Compliance With Requirements Applicable to Each  
Major Program and Internal Control Over Compliance in  
Accordance With OMB Circular A-133**

To the Board of Directors  
Pine Belt Multi-Purpose Community Action  
Agency, Inc  
Jonesboro, Louisiana

**Compliance**

I have audited the compliance of Pine Belt Multi-Purpose Community Action Agency, Inc. (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. Pine Belt Multi-Purpose Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Pine Belt Multi-Purpose Community Action Agency, Inc.'s management. My responsibility is to express an opinion on Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance with those requirements.

In my opinion, Pine Belt Multi-Purpose Community Action Agency, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010. However, the results of my auditing procedures disclosed no instances of noncompliance with those requirements.

**Pine Belt Multi-Purpose Community Action Agency, Inc.  
Report on Compliance With Requirements Applicable to Each  
Major Program and Internal Control Over Compliance in  
Accordance With OMB Circular A-133 (Continued)**

**Internal Control Over Compliance**

Management of Pine Belt Multi-Purpose Community Action Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
December 31, 2010

## **SUPPLEMENTAL INFORMATION**

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Schedule of Assets, Liabilities, and Net Assets**  
**For the Year Ended**  
**June 30, 2010**

Assets	Unrestricted		Temporarily Restricted												Total
	General	Head Start Program	Head Start Program-ARRA	Child Nutrition Services	Community Services	Community Services-ARRA	Transportation Services	Emergency Food & Shelter		Housing Services	Summer Food Service		Total	Funds	
Cash and Cash Equivalents	\$ 1,004	\$ 3,099	\$ 168	\$ 48,184	\$ 2,003	\$ 4,743	\$ 241	\$ 17,733	\$ 1,659	\$ 20,610	\$ 98,440	\$ 99,444			
Grants Receivables	-	22,889	-	-	45,000	200,000	2,955	-	-	43,071	313,915	313,915			
Other Receivables	3,659	-	-	-	-	-	-	-	-	-	-	3,659			
Due from Other Funds	222,792	-	-	-	6,991	-	-	308	-	1,266	8,565	231,357			
Property, Plant & Equipment	2,479	404,711	-	-	11,092	-	-	-	-	-	415,803	418,282			
Total Assets	229,934	430,699	168	48,184	65,086	204,743	3,196	18,041	1,659	64,947	836,723	1,066,657			
Liabilities and Net Assets															
Liabilities:															
Accrued Liabilities	105,215	9,704	-	-	-	64,041	-	-	-	-	73,745	178,960			
Refundable Advance	-	16,284	-	-	-	-	-	14,213	-	1,455	31,952	31,952			
Due to Other Funds	8,564	-	168	-	-	-	222,625	-	-	-	222,793	231,357			
Line of Credit	28,446	-	-	-	-	-	11,997	-	7,500	-	19,497	47,943			
Total Liabilities	142,225	25,988	168	-	-	64,041	234,622	14,213	7,500	1,455	347,987	490,212			
Net Assets:															
Unrestricted:															
Investment in Fixed Assets	2,479	404,711	-	-	11,092	-	-	-	-	-	415,803	418,282			
Operating	85,230	-	-	-	-	-	(237,794)	-	-	-	(237,794)	(152,564)			
Total Unrestricted	87,709	404,711	-	-	11,092	-	(237,794)	-	-	-	178,009	265,718			
Temporarily Restricted	-	-	-	48,184	53,994	140,702	6,368	3,828	(5,841)	63,492	310,727	310,727			
Total Net Assets	87,709	404,711	-	48,184	65,086	140,702	(231,426)	3,828	(5,841)	63,492	488,736	576,445			
Total Liabilities and Net Assets	\$ 229,934	\$ 430,699	\$ 168	\$ 48,184	\$ 65,086	\$ 204,743	\$ 3,196	\$ 18,041	\$ 1,659	\$ 64,947	\$ 836,723	\$ 1,066,657			

See Accompanying Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Schedule of Support, Revenue, Expenses, and Changes in Net Assets  
For the Year Ended  
June 30, 2010

	UNRESTRICTED		Temporarily Restricted									Total	
	General	Head Start Program	Head Start Program-ARRA	Child Nutrition Services	Community Services	Community Services-ARRA	Transportation Services	Emergency Food & Shelter	Housing Services	Summer Food Service	Total		Funds
UNRESTRICTED NET ASSETS													
Support													
Donation (Police Injuries)	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
In-kind Contributions	-	673,128	-	-	-	-	-	-	-	-	-	673,128	673,128
Interest	-	246	-	-	-	-	-	-	25	-	-	271	271
Other Revenues	50,977	-	-	-	-	-	-	-	-	-	-	-	50,977
Total Support	72,977	673,374	-	-	-	-	-	-	25	-	-	673,399	746,376
TOTAL UNRESTRICTED SUPPORT													
	72,977	673,374	-	-	-	-	-	-	25	-	-	673,399	746,376
Net Assets Released from Restrictions													
Restrictions Satisfied by Payments	4,894,357	-	-	-	-	-	-	-	-	-	-	-	4,894,357
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION													
	4,967,334	673,374	-	-	-	-	-	-	25	-	-	673,399	5,640,733
Expenses													
Program Expense	4,699,028	-	-	-	-	-	-	-	-	-	-	-	4,699,028
General and Administrative Expenses	278,257	-	-	-	-	-	-	-	-	-	-	-	278,257
Total Expenses	4,977,285	-	-	-	-	-	-	-	-	-	-	-	4,977,285
Change in Unrestricted Net Assets	(9,951)	673,374	-	-	-	-	-	-	25	-	-	673,399	663,448
TEMPORARILY RESTRICTED NET ASSETS													
Grants													
Federal	1,627	2,436,335	135,066	244,560	651,241	423,830	68,087	51,132	185,070	51,720	19,417	4,247,041	4,248,668
Commodities	-	-	-	19,417	-	-	-	-	-	-	-	19,417	19,417
Other Grants	-	-	-	-	-	-	-	-	-	66,244	-	66,244	66,244
Net Assets Released from Restrictions	-	(3,237,984)	(135,066)	(261,911)	(601,285)	(283,128)	(68,992)	(47,304)	(131,756)	(126,931)	(131,756)	(4,894,357)	(4,894,357)
Restrictions Satisfied by Payments	-	(801,649)	-	2,066	49,956	140,702	(905)	3,828	(8,967)	(8,967)	53,314	(561,655)	(560,028)
Change in Temporarily Restricted Net Assets	1,627	(801,649)	-	2,066	49,956	140,702	(905)	3,828	(8,967)	(8,967)	53,314	(561,655)	(560,028)
Change in Net Assets	(8,324)	(128,275)	-	2,066	49,956	140,702	(905)	3,828	(8,942)	(8,942)	53,314	111,744	103,420
Net Assets as of Beginning of Year	96,033	532,986	-	46,118	15,130	-	(230,521)	-	3,101	10,178	376,992	473,025	473,025
Net Assets as of End of Year	\$ 87,709	\$ 404,711	\$ -	\$ 48,184	\$ 65,086	\$ 140,702	\$ (231,426)	\$ 3,828	\$ (5,841)	\$ (5,841)	\$ 63,492	\$ 488,736	\$ 576,445

See Accompanying Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Schedule of Cash Flows  
For the Year Ended  
June 30, 2010

	Temporarily Restricted										Total
	UNRESTRICTED	Head Start Program	Head Start Program-ARRA	Child Nutrition Services	Community Services	Community Services-ARRA	Transportation Services	Emergency Food & Shelter	Housing Services	Summer Food Service	
<b>Operating Activities</b>											
Change in Net Assets											
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:											
Provision for Depreciation	936	128,274	-	-	4,038	-	830	-	-	-	133,142
Decrease (Increase) in Grants Receivable/Other Receivables	3,813	(22,889)	-	-	(16,816)	(200,000)	7,885	-	-	(43,071)	(274,891)
Decrease (Increase) in Due from Other Funds	9,223	-	-	-	(6,991)	-	-	(231)	-	(1,266)	(8,488)
Increase (Decrease) in Accounts Payable/Accrued Liabilities	(25,279)	(14,923)	-	-	(28,366)	64,041	(341)	-	-	(38,282)	(17,871)
Increase (Decrease) in Due to Other Funds	8,487	(1,453)	168	-	(365)	-	(7,572)	-	-	-	(9,222)
<b>Total Adjustments</b>	(2,820)	89,009	168	-	(48,500)	(135,959)	802	(231)	-	(82,619)	(177,330)
<b>Net Cash Provided (Used) by Operating Activities</b>	(11,144)	(39,266)	168	2,066	1,456	4,743	(103)	3,597	(8,942)	(29,305)	(65,586)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(11,144)	(39,266)	168	2,066	1,456	4,743	(103)	3,597	(8,942)	(29,305)	(76,730)
<b>Cash and Cash Equivalents as of Beginning of Year</b>	12,148	42,365	-	46,118	547	-	344	14,136	10,601	49,915	164,026
<b>Cash and Cash Equivalents as of the End of Year</b>	<u>\$ 1,004</u>	<u>\$ 3,099</u>	<u>\$ 168</u>	<u>\$ 48,184</u>	<u>\$ 2,003</u>	<u>\$ 4,743</u>	<u>\$ 241</u>	<u>\$ 17,733</u>	<u>\$ 1,659</u>	<u>\$ 20,610</u>	<u>\$ 98,440</u>
<b>Supplemental Information:</b>											
Interest Paid	\$ 4,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,231

See Accompanying Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Schedule of Expenses  
For the Year Ended  
June 30, 2010

	TEMPORARILY RESTRICTED (Reclassified to Unrestricted)												Total
	General	Head Start Program	Head Start Program-ARRA	Child Nutrition Services	Community Services	Community Services-ARRA	Transportation Services	Emergency Food & Shelter	Housing Services	Summer Food Service	Total	Funds	
General & Administrative													
Personnel Costs													
Salaries and Wages	\$	11,704	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 87,652
Payroll Taxes and Other Fringe Benefits		1,626	-	-	-	11,007	-	-	-	-	-	11,007	12,633
Total Personnel Costs		13,330	-	-	-	86,955	-	-	-	-	-	86,955	100,285
Other Expenses													
Client and Assistance Payments		838	-	-	-	-	-	-	-	-	-	-	838
Depreciation		936	-	-	-	-	-	-	-	-	-	-	936
Equipment and Maintenance		5,374	-	-	-	13,179	-	-	-	-	-	13,179	18,553
Interest		4,231	-	-	-	-	-	-	-	-	-	-	4,231
Miscellaneous		16,155	-	-	-	-	-	-	-	-	-	-	16,155
Occupancy		18,875	-	-	-	-	-	-	-	-	-	-	18,875
Other General and Administrative Expenses		2,849	-	-	-	17,231	1,136	1,056	-	-	-	19,423	22,272
Professional Services		1,489	-	-	-	-	-	-	-	-	-	-	1,489
Supplies and Postage		12,529	-	-	-	-	-	-	-	-	-	-	12,529
Telephone		5,992	-	-	-	-	-	-	-	-	-	-	5,992
Travel		330	73,297	-	-	2,127	348	-	-	-	-	75,772	76,102
Total Other Expenses		69,598	73,297	-	-	32,537	1,484	1,056	-	-	-	108,374	177,972
Total General & Administrative		82,928	73,297	-	-	119,492	1,484	-	-	-	-	195,329	278,257
Program Expenses													
Personnel Costs													
Salaries and Wages	\$	1,704,386	\$ 90,471	131,552	308,732	38,211	33,705	172	-	66,747	2,373,976	2,373,976	2,373,976
Payroll Taxes and Other Fringe Benefits		300,160	6,235	-	40,670	3,240	5,732	-	-	5,793	361,830	361,830	361,830
Total Personnel Costs		2,004,546	96,706	131,552	349,402	41,451	39,437	172	-	72,540	2,735,806	2,735,806	2,735,806
Other Expenses													
Client and Assistance Payments		-	-	-	3,987	-	-	38,015	110,207	-	152,209	152,209	152,209
Depreciation		128,274	-	-	4,038	-	830	-	-	-	133,142	133,142	133,142
Direct Activity Expense		-	-	-	11,600	209,971	-	-	-	-	221,571	221,571	221,571
Equipment and Maintenance		37,218	4,000	-	3,295	-	-	-	-	13,371	57,884	57,884	57,884
Food and Related Supplies		89,410	-	127,333	-	607	48	60	-	36,196	253,654	253,654	253,654
In-kind-Facilities/Volunteers		600,620	-	-	-	-	-	-	-	-	600,620	600,620	600,620
Insurance		1,122	-	-	-	-	602	-	-	-	1,724	1,724	1,724
Miscellaneous		16,378	-	-	-	-	1,041	-	-	5,036	22,455	22,455	22,455
Occupancy		16,560	-	-	-	-	250	-	-	-	16,810	16,810	16,810
Other Program Expense		94,816	20,508	3,026	26,626	-	137	8,001	-	1,671	154,785	154,785	154,785
Professional Services		20,090	-	-	-	-	-	-	-	993	21,083	21,083	21,083
Program Activity		-	-	-	81,295	29,615	-	-	-	-	110,910	110,910	110,910
Program Administrative Expense Reimbursement		-	-	-	-	-	2,100	-	16,724	-	18,824	18,824	18,824
Supplies and Postage		-	10,572	-	-	-	-	-	-	-	10,572	10,572	10,572
Telephone		36,879	-	-	-	-	-	-	-	-	36,879	36,879	36,879
Travel		24,512	3,280	-	1,550	-	-	-	-	1,949	31,291	31,291	31,291
Vehicle Operation		94,262	-	-	-	-	24,547	-	-	-	118,809	118,809	118,809
Total Other Expenses		1,160,141	38,360	130,359	132,391	240,193	29,555	46,076	126,931	59,216	1,963,222	1,963,222	1,963,222
Total Program Expenses		3,164,687	135,066	261,911	481,793	281,644	68,992	46,248	126,931	131,756	4,699,028	4,699,028	4,699,028
Total Functional Expenses	\$	82,928	\$ 3,237,984	\$ 135,066	\$ 261,911	\$ 601,285	\$ 283,128	\$ 68,992	\$ 47,304	\$ 131,756	\$ 4,894,357	\$ 4,894,357	\$ 4,894,357

See Accompanying Auditor's Report and Notes to Financial Statements.

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Schedule of Expenditures of Federal Awards**

For the Year Ended  
June 30, 2010

SOURCE OF FEDERAL ASSISTANCE AGENCY	FEDERAL CFDA NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Health and Human Services</b>		
Direct Programs:		
Head Start	96.600	\$ 2,436,335
Head Start -ARRA	96.600	135,066
Passed Through Louisiana Department of Labor		
Community Services Block Grant	93.667	851,241
Community Services Block Grant-ARRA	93.667	223,830
Passed Through Louisiana Department of Health and Hospitals		
Title XIX Transportation	96.667	17,599
Medicaid	96.667	280
Passed Through Louisiana Department of Social Service's Office of Family Support		
STEP Transportation Program	93.558	50,488
<b>Total U.S. Department of Health and Human Services</b>		<b>3,714,839</b>
<b>U.S. Department of Housing and Urban Development</b>		
Direct Programs:		
Section 8 Housing Assistance Payment Program-Jackson	14.871	53,067
<b>Total U.S. Department of Housing and Urban Development</b>		<b>53,067</b>
<b>U.S. Department of Agriculture</b>		
Passed Through Louisiana Department of Education		
Child and Adult Care Food Program	10.558	244,560
Summer Food Services Program	10.559	185,070
Passed Through Louisiana Department of Agriculture and Forestry		
Food Distruction-Value of Commodities Distributed	10.55	19,417
<b>Total U.S. Department of Agriculture</b>		<b>449,047</b>
<b>Department of Homeland Security</b>		
Passed Through a Local Governing Board		
Emergency Food and Shelter (FEMA)	97.024	51,132
<b>Total Department of Homeland Security</b>		<b>51,132</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<b>4,268,085</b>

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pine Belt Multi-Purpose Community Action Agency, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the basic financial statements.

See Accompanying Auditor's Report and Notes to Financial Statements.

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Jonesboro, Louisiana**

**Schedule of Finding and Questioned Costs**  
**June 30, 2010**

**NOTE A. SUMMARY OF AUDIT RESULTS**

**1. Financial Statements:**

Type of auditor's report issued: Unqualified

**2. Internal Control Over Financial Reporting**

- a. Material weakness identified? No
- b. Significant deficiencies identified that are not considered to be material weakness?  
None
- c. Non compliance material to financial statements noted? No

**3. Federal Awards:**

- a. Material weakness identified? No
- b. Significant deficiencies identified that are considered to be material weakness? None
- c. Type of auditor's report issued on compliance for major programs: Unqualified
- d. Any audit finding disclosed that are required to be reported on accordance with  
Section 510(a) of Circular A-133? None
- e. Identification of major programs:

<u>CDFA Number</u>	<u>Name of Federal Program</u>
93.600	Head Start
93.708	Head Start - American Reinvesting Recovery Act (ARRA)
93.569	Community Services Block Grant
93.710	Community Service - American Reinvesting Recovery Act (ARRA)

Dollar threshold used to distinguish between type A and Type B Programs: \$300,000

- f. Auditee qualified as low-risk auditee? No

**NOTE B. FINANCIAL STATEMENTS AUDIT**

There were no findings.

**QUESTIONED COSTS**

**NOTE C. FINDING AND QUESTIONED COSTS- MAJOR FEDERAL AWARD  
PROGRAM AUDIT**

There were no questioned costs.

**Pine Belt Multi-Purpose Community Action Agency, Inc.  
Jonesboro, Louisiana**

**Summary Schedule of Prior Audit Findings  
June 30, 2010**

**Finding Number 2009-1:**

**Condition:**

The Agency's Head Start Program did not follow the three day disbursement of funds received as required by the funding source.

**Cause:**

The Agency is holding funds in excess of its immediate needs.

**Recommendation:**

That the Agency only request funds that is needed to meet immediate expenses

**Management's Response and corrective Action Plan:**

*We agree with the finding. The Agency will only request funds that are needed to pay current expenses.*

**Current Status:**

**CLEARED**

**Finding Number 2009-2:**

**Condition:**

The Agency did not meet its match for the Head Start Contract that ended November 30, 2008.

**Cause:**

In kind contribution reports were not properly monitored, therefore, allowed a major contribution to be reported twice.

**Recommendation:**

That additional control be implemented to prohibit this from happening in the future.

**Management's Response and corrective Action Plan:**

*We agree with the finding. Controls have been established within the accounting department to monitor the reporting of in kind contributions.*

**Current Status:**

**CLEARED**

**Pine Belt Multi-Purpose Community Action Agency, Inc.  
Summary Schedule of Prior Audit Findings (Continued)**

Schedule 7

**Finding Number 2009-3:**

**Condition:**

The Agency did not submit its audit report for the fiscal year ended June 30, 2010 within six months of its state audit law.

**Recommendation:**

That the agency implements procedures to ensure that the audit reports is submitted in accordance with the state audit law.

**Management's Response and corrective Action Plan:**

*We agree with the finding. The Agency will assure that future audits are completed on timely basis.*

**Current Status:**

**CLEARED**

General Unrestricted Fund  
Schedule of Revenues, Expenses, and Changes in Net Assets  
For the Year Ended  
June 30, 2010

**Revenue**

Police Jury Grants and Contributions	\$ 22,000
CHDO Development Fee	16,935
HUD Section 8	1,627
Medicaid Application Fees	280
Miscellaneous Income	34,042
<b>Total Revenue</b>	<u>74,884</u>

**Expenses****Personnel Costs**

Salaries and Wages	11,704
Payroll Taxes and Other Fringe Benefits	1,626
<b>Total Personnel Costs</b>	<u>13,330</u>

**Other Expenses**

Travel	330
Supplies	12,529
Occupancy	18,875
Telephone	5,992
Equipment	5,374
Interest	4,231
Other	21,331
Depreciation	936
<b>Total Other Expenses</b>	<u>69,598</u>

<b>Total Expenses</b>	<u>82,928</u>
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Net Change in Net Assets	(8,044)
Net Assets, July 1, 2009	96,033
Change in beginning Net Assets	-
Net Assets, June 30, 2010	<u>\$ 87,989</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Head Start Grant No. 06CH0220/26

Schedule of Revenues, Expenses, and Changes in Net Assets

For the Contract Period: December 1, 2008 to November 30, 2008

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Amount Awarded this Budget Period	\$ 2,386,037	\$ 2,386,037	\$ -
Rollover from Fiscal Year 2008	24,604	24,604	-
<b>Total Head Start Grant Revenues</b>	<u>2,410,641</u>	<u>2,410,641</u>	<u>-</u>
Grantee's Contribution	600,620	600,620	-
<b>Total Revenues</b>	<u>3,011,261</u>	<u>3,011,261</u>	<u>-</u>
<b>Expenses</b>			
Personnel Costs			
Salaries and Wages	1,690,680	1,675,142	15,538
Payroll Taxes and Other Fringe Benefits	415,159	301,067	114,092
<b>Total Personnel Costs</b>	<u>2,105,839</u>	<u>1,976,209</u>	<u>129,630</u>
Other Expenses			
Non Federal Cost (Facilities and Volunteers)	600,620	600,620	-
Travel	10,000	24,103	(14,103)
Supplies	53,290	65,180	(11,890)
Other	241,512	345,149	(103,637)
<b>Total Other Expenses</b>	<u>905,422</u>	<u>1,035,052</u>	<u>(129,630)</u>
<b>Total Expenses</b>	<u>3,011,261</u>	<u>3,011,261</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Head Start-ARRA Grant No. 06SE0220/01

Schedule of Revenues, Expenses, and Changes in Net Assets

For the Contract Period: July 1, 2009 to September 30, 2010

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Amount Awarded this Budget Period	<u>\$ 187,786</u>	<u>\$ 135,066</u>	<u>\$ 52,720</u>
Total Revenues	<u>187,786</u>	<u>135,066</u>	<u>52,720</u>
<b>Expenses</b>			
Personnel Costs			
Salaries and Wages	113,173	90,471	22,702
Payroll Taxes and Other Fringe Benefits	<u>16,910</u>	<u>7,548</u>	<u>9,362</u>
Total Personnel Costs	<u>130,083</u>	<u>98,019</u>	<u>32,064</u>
Other Expenses			
Supplies	29,310	10,572	18,738
Other	<u>28,393</u>	<u>26,475</u>	<u>1,918</u>
Total Other Expenses	<u>57,703</u>	<u>37,047</u>	<u>20,656</u>
<b>Total Expenses</b>	<u>187,786</u>	<u>135,066</u>	<u>52,720</u>
 <b>Change in Net Assets</b>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

Child and Adult Care Food Program  
Louisiana Department of Education  
Schedule of Revenues, Expenses, and Changes in Net Assets  
For the Period: October 1, 2008 to September 30, 2009

<b>Revenue</b>	
Contract Revenue	\$ 256,344
<b>Total Revenue</b>	<u>256,344</u>
<b>Expenses</b>	
Personnel Costs	
Salaries and Wages	131,601
<b>Total Personnel Costs</b>	<u>131,601</u>
Other Expenses	
Supplies	2,943
Food Service Costs	114,493
Other Costs	3,434
<b>Total Other Expenses</b>	<u>120,870</u>
<b>Total Expenses</b>	<u>252,471</u>
<b>Change in Net Assets</b>	<u><u>\$ 3,873</u></u>

See Accompanying Auditor's Report and Notes to Financial Statements.

Community Services Block Grant Department of Labor  
 Contract No. 2010N0032  
 Schedule of Revenues, Expenses, and Changes in Net Assets  
 Budget to Actual  
 For the Contract Period: October 1, 2007 to September 30, 2009

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Contract Revenue	\$ 396,116	\$ 116,800	\$ 279,316
<b>Total Revenue</b>	<u>396,116</u>	<u>116,800</u>	<u>279,316</u>
<b>Expenses</b>			
Personnel Costs			
Salaries and Wages	26,993	11,244	15,749
Payroll Taxes and Other Fringe Benefits	<u>12,000</u>	<u>3,980</u>	<u>8,020</u>
<b>Total Personnel Costs</b>	<u>38,993</u>	<u>15,224</u>	<u>23,769</u>
Other Expenses			
Program Activities	347,123	87,510	259,613
Direct CSBG Activities	<u>10,000</u>	<u>6,027</u>	<u>3,973</u>
<b>Total Other Expenses</b>	<u>357,123</u>	<u>93,537</u>	<u>263,586</u>
<b>Total Expenses</b>	<u>396,116</u>	<u>108,761</u>	<u>287,355</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ 8,039</u>	<u>\$ (8,039)</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

Community Services Block Grant Department of Labor  
Contract No. 2008N0032  
Schedule of Revenues, Expenses, and Changes in Net Assets  
Budget to Actual  
For the Contract Period: October 7, 2008 to July 31, 2009

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Contract Revenue	\$ 442,395	\$ 442,395	\$ -
<b>Total Revenue</b>	<u>442,395</u>	<u>442,395</u>	<u>-</u>
<b>Expenses</b>			
<b>Personnel Costs</b>			
Salaries and Wages	-	94,498	(94,498)
Payroll Taxes and Other Fringe Benefits	-	10,815	(10,815)
<b>Total Personnel Costs</b>	<u>-</u>	<u>105,313</u>	<u>(105,313)</u>
<b>Other Expenses</b>			
Administration	152,016	46,703	105,313
Program Activities	250,560	250,560	-
Direct CSBG Activities	39,819	39,819	-
<b>Total Other Expenses</b>	<u>442,395</u>	<u>337,082</u>	<u>105,313</u>
<b>Total Expenses</b>	<u>442,395</u>	<u>442,395</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

Community Services Block Grant Department of Labor-ARRA  
 Contract No. 2009N0032  
 Schedule of Revenues, Expenses, and Changes in Net Assets  
 Budget to Actual  
 For the Contract Period: October 7, 2009 to July 31, 2010

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Contract Revenue	\$ 713,830	\$ 223,830	\$ 490,000
<b>Total Revenue</b>	<u>713,830</u>	<u>223,830</u>	<u>490,000</u>
<b>Expenses</b>			
Administration	10,000	494	9,506
Program Activities	200,000	56,341	143,659
Direct CSBG Activities	503,830	149,603	354,227
<b>Total Expenses</b>	<u>713,830</u>	<u>206,438</u>	<u>507,392</u>
 <b>Change in Net Assets</b>	 <u>\$ -</u>	 <u>\$ 17,392</u>	 <u>\$ (17,392)</u>

See Accompanying Auditor's Report and Notes to Financial Statements.

Transportation Program  
CFMS #664605  
Schedule of Revenues, Expenses, and Changes in Net Assets  
For the Contract Period: July 1, 2009 to June 30, 2010

	<u>Actual</u>
<b>Revenue</b>	
Step Transportation	\$ 50,489
Title XIX Fares	17,599
<b>Total Revenue</b>	<u>68,088</u>
<b>Expenses</b>	
Personnel Costs	
Salaries and Wages	33,705
Payroll Taxes and Other Fringe Benefits	5,732
<b>Total Personnel Costs</b>	<u>39,437</u>
Other Expenses	
Sabine Parish Expenses	7,095
Winn Parish Expenses	4,120
Jackson Parish Expenses	16,821
Depreciation Expense	830
Other Expense	688
<b>Total Other Expenses</b>	<u>29,554</u>
<b>Total Expenses</b>	<u>68,991</u>
 <b>Change in Net Assets</b>	 <u><u>\$ (903)</u></u>

See Accompanying Auditor's Report and Notes to Financial Statements.

Emergency Food and Shelter Program

FEMA

Schedule of Revenues, Expenses, and Changes in Net Assets  
For the Contract Period: January 1, 2009 to December 31, 2009

**Revenue**

Contract Revenue	\$ 69,614
<b>Total Revenue</b>	<u>69,614</u>

**Expenses**

Personnel Costs

Salaries and Wages	172
<b>Total Personnel Costs</b>	<u>172</u>

Other Expenses

Administrative Expenses	1,121
Morehouse Client Assistance	32,618
Beinville Client Assistance	11,866
Sabine Client Assistance	7,499
Jackson Client Assistance	3,234
Winn Client Assistance	13,751
<b>Total Other Expenses</b>	<u>70,089</u>

<b>Total Expenses</b>	<u>70,261</u>
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<b>Change in Net Assets</b>	<u>\$ (647)</u>
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See Accompanying Auditor's Report and Notes to Financial Statements.

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Section 8 Housing Assistance Program  
 Schedule of Revenues, Expenses, and Changes in Net Assets  
 For the Contract Period: October 1, 2008 to September 30, 2009

**Revenue**

Contract Revenue	\$ 108,716
<b>Total Revenue</b>	<u>108,716</u>

**Expenses**

Program Reimbursements	21,123
Housing Assistance Payments	<u>97,013</u>
<b>Total Expenses</b>	<u>118,136</u>

<b>Change in Net Assets</b>	<u><u>\$ (9,420)</u></u>
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*See Accompanying Auditor's Report and Notes to Financial Statements.*

**LOUISIANA COMPLIANCE QUESTIONNAIRE**  
**(For Audit Engagements of Quasi-Public Agencies)**

December 31, 2010

Rosie D. Harper, CPA, LLP.  
604 North Third Street  
Monroe, Louisiana 71201

In connection with your audit of our financial statements as of June 30, 2010 and for the year then ended for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of December 31, 2010 date completed/date of the representations.

**PART I.                    AGENCY PROFILE**

1. Name and address of the organization.

*Pine Belt Multi-Purpose Community Action Agency, Inc.*  
*103 4<sup>th</sup> Street*  
*Jonesboro, Louisiana, 71251*

2. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel].

*See Attachment*

3. Period of time covered by this questionnaire:

*FY – June 30, 2010*

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

*LA Revised Statute Title 12*

5. Briefly describe the public services provided:

*The center provides comprehensive child development services to low income children and families, with a special focus on helping preschoolers develop reading and math skills.*

6. Expiration date of current elected/appointed officials' terms.

**Part II.**

**Federal, State, and Local Awards**

7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes ☒ No ☐

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes ☒ No ☐

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes ☒ No ☐

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

14. We have complied with all applicable compliance requirements of all federal programs we administer, to include matters contained in the Office of Management and

Budget (OMB) Circular A-133 Compliance Supplement and matters contained in the grant awards.

Yes ☒ No ☐

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes ☒ No ☐

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes ☒ No ☐

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes ☒ No ☐

**Part III. Public Records**

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes ☒ No ☐

**Part IV. Open Meetings**

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:4.1 through 42:13 (the open meetings law). N/A

Yes ☐ No ☐

**Part V. Budget**

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes ☒ No ☐

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes ☒ No ☐

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.

Secretary	<u>December 31, 2010</u>	Date
Treasurer	<u>December 31, 2010</u>	Date
President	<u>December 31, 2010</u>	Date

*William Ryz*

**ADMINISTERING BOARD COMPOSITION**  
**OF**  
**Pine Belt Multi-Purpose CAA, Inc.**

Name of Board Member	Group/Ind. Represented	Address	Phone #	Term Limit	Sector
Olen Jackson	Alderman/Gibbsland	P. O. Box 148 Gibbsland, LA 71028	WK: HM: (318) 843-6803	5	Public
Maxie Monroe	Police Jury	802 Leon Drive Jonesboro, LA 71251	CELL: (318) 475-0636 HM: (318) 259-7948	3	Public
Isaac Gray	Police Jury	439 W Madison St. Bastrop, LA 71220	WK: (318) 282-8428 HM:	4	Public
Jessie Davis	Police Jury	P. O. Box 709 Coushatta, LA 71019	WK: (318) 932-5719 HM:	4	Public
William Ruffin, Chairman	Police Jury	P. O. Box 534 Many, LA 71449	WK: HM: (318) 256-3135	4	Public
Chris Nevills	District Attorney	P. O. Box 1375 Winnfield, LA 71483	WK: (318) 628-2141 HM:	3	Public
Ben Taylor	Port Commission	P. O. Box 1027 Coushatta, LA 71019	CELL: (318) 471-2005 HM: (318) 932-6832	3	Private
Donny Edmonson	Ministerial Alliance	P. O. Box 214 Florien, LA 71459	CELL: (318) 315-0246 HM: (318) 590-9069	4	Private
Katrina Nichols	Body & Soul, Inc.	2007 White Street Winnfield, LA 71483	WK: HM: (318) 628-9984	4	Private
Patsy Roberson	Women In Action, Inc.	2071 Laurel Street Arcadia, LA 71001	WK: (318) 263-8471 HM: (318) 263-3764	5	Private
Lorinzo Mason	Masonic Lodge	P. O. Box 1008 Hodge, LA 71247	WK: HM: (318) 395-2292	5	Private
Martha Charles	Good Shepherd Helping Hands	9211 Collinston Rd Bastrop, LA 71220	WK: HM: (318) 351-0850	3	Private
Anna Lathan	Bienville Parish-Gibbsland	P. O. Box 395 Gibbsland, LA 71028	WK: HM: (318) 843-6019	4	Poor
Cora Stringer	Jackson Parish - Jonesboro	303 Harrison Street Jonesboro, LA 71251	WK: (318) 259-3125 HM: (318) 259-3628	4	Poor
Christy Bonner	Red River-Coushatta	P. O. Box 646 Coushatta, LA 71019	WK: HM: (318) 932-8756	3	Poor
Roosevelt D Payne	Morehouse Parish - Bastrop	10605 Parkwood Drive Bastrop, LA 71220	WK: HM: (318) 366-5882	3	Poor
Samuel Cross	Sabine Parish-Zwolle	P. O. Box 519 Zwolle, LA 71486	WK: HM: (318) 645-6378	5	Poor
Rosa M. Williams	Winnfield Community	P. O. Box 47 Winnfield, LA 71483	WK: HM: (318) 628-6394	4	Poor

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Entities)**

December 31, 2010

Rosie D. Harper, CPA, LLP  
604 North Third Street  
Monroe, Louisiana 71201

In connection with your audit of our financial statements as of June 30, 2010 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2010.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [ **X** ] No [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [ **X** ] No [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [ **X** ] No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [ **X** ] No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by RS 42:1 through 42:13 (the open meetings law). **N/A**

Yes [ ] No [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [ **X** ] No [ ]

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

\_\_\_\_\_  
Secretary December 31, 2010 Date

\_\_\_\_\_  
Treasurer December 31, 2010 Date

William Ritz  
\_\_\_\_\_  
President December 31, 2010 Date